



3015 (02-09-04)

ANNUAL REPORT

OF

Name: INDEPENDENCE WATER UTILITY

Principal Office: 23688 ADAMS STREET
P.O. BOX 188
INDEPENDENCE, WI 54747-0188

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: INDEPENDENCE WATER UTILITY**Utility Address:** 23688 ADAMS STREET

P.O. BOX 188

INDEPENDENCE, WI 54747-0188

When was utility organized? 12/31/1948**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS LENICE PRONSCHINSKE**Title:** CITY DEPUTY CLERK**Office Address:**

23688 ADAMS STREET

P.O. BOX 188

INDEPENDENCE, WI 54747-0188

Telephone: (715) 985 - 3055**Fax Number:** (715) 985 - 2530**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: WIPFLI ULLRICH BERTELSON LLP**Title:****Office Address:** WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PARKWAY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

Telephone: (715) 832 - 3407 EXT 104**Fax Number:** (715) 832 - 0475**E-mail Address:** dbetthauser@wipfli.com

President, chairman, or head of utility commission/board or committee:

Name: MR WILLIE SMIEJA**Title:** PRESIDENT**Office Address:**

23688 ADAMS STREET

P.O. BOX 188

INDEPENDENCE, WI 54747-0188

Telephone: (715) 985 - 3055**Fax Number:** (715) 985 - 2530**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: WIPFLI ULLRICH BERTELSON LLP**Title:****Office Address:** WIPFLI ULLRICH BERTELSON LLP
3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690**Telephone:** (715) 832 - 3407**Fax Number:** (715) 832 - 0475**E-mail Address:** www.wipfli.com**Date of most recent audit report:** 3/16/2000**Period covered by most recent audit:** 1/1/99 TO 12/31/99

Names and titles of utility management including manager or superintendent:

Name: MR GREG ROSKOS**Title:** SUPERINTENDENT**Office Address:**23688 ADAMS STREET
P.O. BOX 188
INDEPENDENCE, WI 54747-0188**Telephone:** (715) 985 - 3055**Fax Number:** (715) 985 - 2530**E-mail Address:**

Name of utility commission/committee: Water Utliity Commission

Names of members of utility commission/committee:MR GERALD HALAMA, SECRETARY
MR WILLIE SMIEJA, PRESIDENT
MR ERNEST SUCHLA, VICE PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	175,074	150,895	1
Operating Expenses:			
Operation and Maintenance Expense (401)	64,295	55,948	2
Depreciation Expense (403)	43,605	27,172	3
Amortization Expense (404)	0	0	4
Taxes (408)	49,134	31,541	5
Total Operating Expenses	157,034	114,661	
Net Operating Income	18,040	36,234	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	18,040	36,234	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,668	538	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	1,668	538	
Total Income	19,708	36,772	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	19,708	36,772	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	38,198	875	13
Amortization of Debt Discount and Expense (428)		0	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	28,726	0	18
Total Interest Charges	9,472	875	
Net Income	10,236	35,897	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	417,971	357,313	19
Balance Transferred from Income (433)	10,236	35,897	20
Miscellaneous Credits to Surplus (434)	42,252	24,761	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	470,459	417,971	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ACCRUED ON BONDS	1,372	4
INTEREST ON CHECKING ACCOUNT	296	5
Total (Acct. 419):	1,668	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PROPERTY TAX EQUIVALENT FORGIVEN	42,252	9
Total (Acct. 434):	42,252	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	175,074	0	0	0	175,074	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	175,074	0	0	0	175,074	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,755,251	2,113,549	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	218,844	176,337	2
Net Utility Plant	2,536,407	1,937,212	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	39,006	36,258	5
Other Investments (124)	3,320	3,716	6
Special Funds (125)	72,657	0	7
Total Other Property and Investments	114,983	39,974	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	12,662	10,718	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	35,275	23,653	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	2,538	2,829	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	50,475	37,200	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	38,595	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	38,595	0	
Total Assets and Other Debits	2,740,460	2,014,386	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	203,788	203,788	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	470,459	417,971	23
Total Proprietary Capital	674,247	621,759	
LONG-TERM DEBT			
Bonds (221)	885,000	0	24
Advances from Municipality (223)	154,236	275,544	25
Other long-Term Debt (224)	0	198,600	26
Total Long-Term Debt	1,039,236	474,144	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,965	3,986	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	5,000	5,000	31
Interest Accrued (237)	8,920	0	32
Other Current and Accrued Liabilities (238)		0	33
Total Current and Accrued Liabilities	17,885	8,986	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)		0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,009,092	909,497	38
Total Liabilities and Other Credits	2,740,460	2,014,386	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,755,251	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,755,251	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	218,844	0	0	0	9
Total Accumulated Provision	218,844	0	0	0	
Net Utility Plant	2,536,407	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	176,337				176,337	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	43,605				43,605	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	783				783	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	44,388	0	0	0	44,388	13
Debits during year						14
Book cost of plant retired	350				350	15
Cost of removal	1,531				1,531	16
Other debits (specify):						17
					0	18
Total debits	1,881	0	0	0	1,881	19
Balance End of Year	218,844	0	0	0	218,844	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.23%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	2,538	2,829	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	2,538	2,829	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
UNAMORTIZED DEBT DISCOUNT & EXPENSE ON BOND ISSUE	0	428	32,832	1
UNAMORTIZED PREMIUM ON RESERVE ACCOUNT INVESTMENTS	0	419	5,763	2
Total			38,595	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	203,788	1
Changes during year (explain):		
NONE		2
Balance end of year	203,788	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE BONDS, SERIES 1999	10/16/1999	05/01/2019	5.44%	885,000	1
Total Bonds (Account 221):				885,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Cash Advance	12/31/1999	12/31/2001	0.00%	154,236	1
Total for Account 223				154,236	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	5,000	1
Accruals:		
Charged water department expense	49,134	2
Charged electric department expense		3
Charged sewer department expense	431	4
Other (explain):		
NONE		5
Total Accruals and other credits	49,565	
Taxes paid during year:		
County, state and local taxes	47,252	6
Social Security taxes	2,102	7
PSC Remainder Assessment	211	8
Other (explain):		
NONE		9
Total payments and other debits	49,565	
Balance end of year	5,000	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
REVENUE BONDS, SERIES 1999	0	8,920		8,920	1
Subtotal	0	8,920	0	8,920	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
1998 G.O. Note Payable	0	29,278	29,278	0	3
Subtotal	0	29,278	29,278	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	38,198	29,278	8,920	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	909,497	0	0	0	0	909,497	1
Add credits during year:							
For Services	695					695	2
For Mains						0	3
Other (specify):							
TREATMENT & PUMPHOUSE	98,900					98,900	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,009,092	0	0	0	0	1,009,092	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	725,132					725,132	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO SEWER UTILITY	39,006	1
Total (Acct. 123):	39,006	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	1,291	2
CURRENT SPECIAL ASSESSMENTS	2,029	3
Total (Acct. 124):	3,320	
Special Funds (125):		
BOND RESERVE ACCOUNT	71,000	4
DEBT SERVICE ACCOUNT	1,657	5
Total (Acct. 125):	72,657	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	35,275	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	35,275	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,007,979	0	0	0	2,007,979	1
Materials and Supplies	2,683	0	0	0	2,683	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	197,590	0	0	0	197,590	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	959,294	0	0	0	959,294	6
Other (specify):						
NONE					0	7
Average Net Rate Base	853,778	0	0	0	853,778	
Net Operating Income	18,040	0	0	0	18,040	8
Net Operating Income as a percent of Average Net Rate Base	2.11%	N/A	N/A	N/A	2.11%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	203,788	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	444,215	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	648,003	
Net Income		
Net Income	10,236	5
Percent Return on Proprietary Capital	1.58%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

1. Step II rates and rules authorized by the Public Service Commission in its order dated July 18, 1997, has been adopted by the utility for service beginning September 1, 1999. Revenue is anticipated to increase 50% over the Step I rates which were in effect since August 1997.
-

5. Obligations incurred or assumed, excluding commercial paper.

1. In October 1999 the utility issued \$885,000 Water System Revenue Bonds, Series 1999. The proceeds were used to satisfy a construction loan from which the utility added a new well, pumphouse, and treatment plant.
-

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

1. Costs of additions put into service during 1999 are as follows:

Land and Land Rights	\$ 27,713
Wells and Springs	64,567
Structure and Improvements-Pumping	130,160
Electric Pumping Equipment	117,546
Structure and Improvements-Treatment	516,507
Water Treatment Equipment	633,380

FINANCIAL SECTION FOOTNOTES

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-11)

1. Unamortized debt discount and expense on the bonds will be amortized over the life (20 years) of the bond issue, beginning in 2000.
 2. Unamortized premium on reserve account investments will be amortized over sixteen and one-half years, beginning in 2000.
-

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

1. The City chooses not to charge the Utility interest on its advances.
-

Identification and Ownership - Contacts (Page iv)

April 28, 2000

Mrs. Lenice Pronschinske, City Deputy Clerk
Independence Municipal Water Utility
23688 Adams Street
P.O. Box 188
Independence, WI 54747-0188

1999 Analytical Review DWCCA-2660-PJL

Dear Mrs. Pronschinske:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\no prob CEM.doc

cc: Mr. Willie Smiaja, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	173,393	1
Total Sales of Water	173,393	
Other Operating Revenues		
Forfeited Discounts (470)	335	2
Other Water Revenues (474)	1,346	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,681	
Total Operating Revenues	175,074	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	41,604	5
General Operating Expenses (680-690)	22,691	6
Total Operation and Maintenance Expenses	64,295	
Other Operating Expenses		
Depreciation Expense (403)	43,605	7
Amortization Expense (404)		8
Taxes (408)	49,134	9
Total Other Operating Expenses	92,739	
Total Operating Expenses	157,034	
NET OPERATING INCOME	18,040	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	44	181	1
Commercial	1	44	181	2
Industrial	1	10	181	3
Total Unmetered Sales to General Customers (460)	3	98	543	
Metered Sales to General Customers (461)				
Residential	474	18,957	79,159	4
Commercial	72	6,385	20,930	5
Industrial	2	179	592	6
Total Metered Sales to General Customers (461)	548	25,521	100,681	
Private Fire Protection Service (462)	3		1,866	7
Public Fire Protection Service (463)	1		65,806	8
Other Sales to Public Authorities (464)	9	1,188	4,497	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	564	26,807	173,393	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	65,806	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	65,806	
Forfeited Discounts (470):		
Customer late payment charges	335	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	335	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,321	7
Other (specify):		
VALVE TURN ON CHARGE	25	8
Total Other Water Revenues (474)	1,346	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	23,105	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	7,543	3
Chemicals (630)	5,485	4
Supplies and Expenses (640)	4,016	5
Repairs of Water Plant (650)	689	6
Transportation Expenses (660)	766	7
Total Plant Operation and Maintenance Expenses	41,604	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,370	8
Office Supplies and Expenses (681)	3,566	9
Outside Services Employed (682)	4,645	10
Insurance Expense (684)	2,696	11
Employees Pensions and Benefits (686)	6,619	12
Regulatory Commission Expenses (688)	139	13
Miscellaneous General Expenses (689)	656	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	22,691	
Total Operation and Maintenance Expenses	64,295	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		47,252	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		431	2
Net property tax equivalent		46,821	
Social Security		2,102	3
PSC Remainder Assessment		211	4
Other (specify): NONE			5
Total tax expense		49,134	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217411				3
County tax rate	mills		7.100022				4
Local tax rate	mills		7.990399				5
School tax rate	mills		16.029586				6
Voc. school tax rate	mills		2.347067				7
Other tax rate - Local	mills		0.103900				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.788385				10
Less: state credit	mills		2.808479				11
Net tax rate	mills		30.979906				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.990399				14
Combined School Tax Rate	mills		18.376653				15
Other Tax Rate - Local	mills		0.103900				16
Total Local & School Tax	mills		26.470952				17
Total Tax Rate	mills		33.788385				18
Ratio of Local and School Tax to Total	dec.		0.783433				19
Total tax net of state credit	mills		30.979906				20
Net Local and School Tax Rate	mills		24.270696				21
Utility Plant, Jan. 1	\$	2,113,549	2,113,549				22
Materials & Supplies	\$	2,829	2,829				23
Subtotal	\$	2,116,378	2,116,378				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,116,378	2,116,378				26
Assessment Ratio	dec.		0.919914				27
Assessed Value	\$	1,946,886	1,946,886				28
Net Local & School Rate	mills		24.270696				29
Tax Equiv. Computed for Current Year	\$	47,252	47,252				30
Tax Equivalent per 1994 PSC Report	\$	28,480					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	47,252					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	501	27,713	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	1,277	64,567	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,778	92,280	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	722	130,160	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	40,132	117,546	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	40,854	247,706	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	1,444	516,507	22
Water Treatment Equipment (332)	17,999	633,380	23
Total Water Treatment Plant	19,443	1,149,887	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,050		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			28,214	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			65,844	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	94,058	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			130,882	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			157,678	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	288,560	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			517,951	22
Water Treatment Equipment (332)			651,379	23
Total Water Treatment Plant	0	0	1,169,330	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			6,050	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	103,278		26
Transmission and Distribution Mains (343)	744,294		27
Fire Mains (344)	0		28
Services (345)	145,230	426	29
Meters (346)	38,656	1,032	30
Hydrants (348)	145,746		31
Other Transmission and Distribution Plant (349)	135		32
Total Transmission and Distribution Plant	1,183,389	1,458	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	2,785		34
Office Furniture and Equipment (372)	389		35
Computer Equipment (372.1)	1,997		36
Transportation Equipment (373)	4,619	2,510	37
Other General Equipment (379)	5,454	1,052	38
Other Tangible Property (390)	0		39
Total General Plant	15,244	3,562	
Total utility plant in service directly assignable	1,260,708	1,494,893	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,260,708	1,494,893	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			103,278	26
Transmission and Distribution Mains (343)			744,294	27
Fire Mains (344)			0	28
Services (345)			145,656	29
Meters (346)	100		39,588	30
Hydrants (348)			145,746	31
Other Transmission and Distribution Plant (349)			135	32
Total Transmission and Distribution Plant	100	0	1,184,747	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			2,785	34
Office Furniture and Equipment (372)			389	35
Computer Equipment (372.1)			1,997	36
Transportation Equipment (373)			7,129	37
Other General Equipment (379)	250		6,256	38
Other Tangible Property (390)			0	39
Total General Plant	250	0	18,556	
Total utility plant in service directly assignable	350	0	2,755,251	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	350	0	2,755,251	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,464	3,464	1
February			3,042	3,042	2
March			2,832	2,832	3
April			3,463	3,463	4
May			2,783	2,783	5
June			3,230	3,230	6
July			3,356	3,356	7
August			3,547	3,547	8
September			3,353	3,353	9
October			4,591	4,591	10
November			3,200	3,200	11
December			3,315	3,315	12
Total for year	0	0	40,176	40,176	
Less: Measured or estimated water used in main flushing and water treatment during year				13,013	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				27,163	16
Less: Water sold				26,807	17
Losses and unaccounted for				356	18
Percent unaccounted for to the nearest whole percent (%)				1%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				312	21
Date of maximum: 9/23/1999					22
Cause of maximum:					23
Flushing fire hydrants.					
Minimum gallons pumped by all methods in any one day during reporting year				47	24
Date of minimum: 6/12/1999					25
Total KWH used for pumping for the year				109,631	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
JEFFERSON STREET	1	183	12	100,000	Yes	1
BIRCH STREET	2	260	16	576,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #1	BOOSTER #2	WELL #2	1
Location	BIRCH STREET	BIRCH STREET	BIRCH STREET	2
Purpose	B	B	P	3
Destination	D	D	T	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1999	1999	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	400	400	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	10
Year Installed	1999	1999	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	30	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #1			14
Location	JEFFERSON STREET			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	LAYNE NORTHWEST			18
Year Installed	1996			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	330			21
Pump Motor or Standby Engine Mfr	LAYNE NORTHWEST			23
Year Installed	1996			24
Type	ELECTRIC			25
Horsepower	30			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4 5
Year constructed	1974		6
Primary material (earthen, steel, concrete, other)	CONCRETE		7 8
Elevation difference in feet (See Headnote 3.)	160		9 10
Total capacity in gallons	400,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15 16 17
Filters, type (gravity, pressure, other, none)	PRESSURE	GRAVITY	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4320	0.5760	20 21 22
Is a corrosion control chemical used (yes, no)?	Y	N	23 24
Is water fluoridated (yes, no)?	N	N	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,570	0	0	0	1,570	1
M	D	6.000	26,056	0	0	0	26,056	2
M	D	8.000	8,008	0	0	0	8,008	3
M	D	10.000	8,576	0	0	0	8,576	4
M	D	12.000	3,474	0	0	0	3,474	5
Total Within Municipality			47,684	0	0	0	47,684	
Total Utility			47,684	0	0	0	47,684	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	238	1	0	0	239	12	1
M	1.000	255	0	0	0	255	40	2
M	1.500	13	0	0	0	13	4	3
M	2.000	15	0	0	0	15	1	4
M	3.000	1	0	0	0	1		5
M	4.000	1	0	0	0	1	1	6
M	6.000	5	0	0	0	5		7
M	8.000	1	0	0	0	1		8
Total Utility		529	1	0	0	530	58	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	538	12	2	0	548	78	1
0.750	4	0	0	0	4	0	2
1.000	5	0	0	0	5	0	3
1.250	1	0	0	0	1	0	4
1.500	9	0	0	0	9	0	5
2.000	2	0	0	0	2	0	6
3.000	2	0	0	0	2	0	7
4.000	2	0	0	0	2	0	8
Total:	563	12	2	0	573	78	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	467	57	2	4	0	18	548	1
0.750	0	3	0	0	0	1	4	2
1.000	1	2	0	1	0	1	5	3
1.250	0	1	0	0	0	0	1	4
1.500	0	7	0	2	0	0	9	5
2.000	0	1	0	1	0	0	2	6
3.000	0	0	0	2	0	0	2	7
4.000	0	0	0	2	0	0	2	8
Total:	468	71	2	12	0	20	573	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	97				97	2
Total Fire Hydrants	97	0	0	0	97	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	99
Number of distribution system valves end of year:	181
Number of distribution valves operated during year:	83

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

1. Public fire protection charge is prorated between old and new rates as of the effective date of the rate change.
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Water Operation & Maintenance Expenses (Page W-05)

1. A/C #620, during 1999 the utility started using the new well as a result an increase is reflected in this account.
-

Water Utility Plant in Service (Page W-08)

1. A/C #310 cost of land associated with the new construction of new well, pumphouse, and treatment facility.
 2. A/C #314 cost of new well.
 3. A/C #321 cost allocated to the new pumphouse.
 4. A/C #325 cost associated with new pumping equipment.
 5. A/C #331 cost allocated to the new water treatment facility.
 6. A/C #332 cost associated with new water treatment equipment.
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Water Services (Page W-16)

1. One service was added during 1999, it was financed by application of Cz-1.
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Hydrants and Distribution System Valves (Page W-18)

1. The utility superintendent was notified that at least one half of the distribution valves need to be operated every year.
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